

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): William W. Feng, et al.
Title: Method and system for numerically simulating foam-like material
in finite element analysis
Serial No.: 10/783,562
Confirmation No.: 7548
Filing Date: 03/19/2004
Examiner: Juan Carlos Ochoa
Group Art Unit: 2123
Docket No: LSTC-004
Customer No: 37804

September 6, 2007

Mail Stop: Non-Fee Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Response to Non-Final Office Action (B)

Commissioner for patents:

In response to the Non-Final Office Action (OA) dated April 13, 2007, please extend the time for response by two (2) months, to expire on September 13, 2007. Please amend the above identified application as follows:

AMENDMENTS TO THE SPECIFICATION starts on page 2 of this paper.

AMENDMENTS TO THE DRAWINGS begins on page 4 of this paper.

LISTING OF THE CLAIMS begins on page 5 of this paper.

REMARKS begin on page 11 of this paper.